

Scope 1 and Scope 2 FY2014 Greenhouse Gas Emission Verification Statement



Assurance Statement related to KDDI Corporation's GHG Emissions for the fiscal year 2014

Terms of Engagement

This assurance statement has been prepared for KDDI Corporation.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by KDDI Corporation (hereafter called as the Organisation) to assure its greenhouse gas (GHG) emissions data for the fiscal year 2014, that is, 1 April 2014 to 31 March 2015, (hereafter referred to as "the Report"). The Report relates to the GHG emissions data from the energy use activities of the Organisation and its consolidated subsidiaries in Japan and overseas.

Management Responsibility

The Organization's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with the Organisation.

Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* to provide limited assurance that GHG emissions data as presented in the Report have been prepared in conformance with the Organisation's in-house reporting procedures.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records;
- visiting Shinjuku Bunka Quint Building and KDDI Shinjuku Building to establish whether the in-house procedures have been effectively implemented; and
- verified historical GHG emissions data and records at an aggregated level for the fiscal year 2014.

Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the verifier.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total GHG emissions disclosed in the Report as summarized in Table 1 below are not materially correct and the Report has not been prepared in conformance with the Organisation's in-house reporting procedures.

LRQA's Recommendations

The organisation should continue improving the quality assurance and control systems with internal self-verification particularly across its group companies in Japan and overseas.



Dated: 10 March 2016

Michiaki Chiba
LRQA Lead Verifier
On behalf of Lloyd's Register Quality Assurance Limited
Japan Business Centre, Queen's Tower A, 10th Floor
2-3-1 Minatomirai, Nishi-ku, Yokohama 220-6010, Japan

LRQA reference: YKA4005450

Table 1. Summary of KDDI Corporation's GHG emissions 2014

Scope	Tonnes CO ₂ e
Energy direct GHG emissions	4,785
Energy indirect GHG emissions	1,293,637
Total GHG emissions	1,298,422

This Assurance Statement is subject to the provisions of this legal section:

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Lloyd's Register Group Limited, its affiliates and subsidiaries, including Lloyd's Register Quality Assurance Ltd. (LRQA), and their respective officers, employees or agents are, individually and collectively, referred to in this Legal Section as "Lloyd's Register". Lloyd's Register assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant Lloyd's Register entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

Due to inherent limitations in any internal control, it is possible that fraud, error, or non-compliance with laws and regulations may occur and not be detected. Further, the verification was not designed to detect all weakness or errors in internal controls so far as they relate to the requirements set out above as the verification has not been performed continuously throughout the period and the verification carried out on the relevant internal controls were on a test basis. Any projection of the evaluation of control to future periods is subject to the risk that the processes may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

The English version of this Assurance Statement is the only valid version. Lloyd's Register assumes no responsibility for versions translated into other languages.

In the case of any conflict between the English and Japanese versions of this legal section, the English version shall prevail.

Note Direct greenhouse gas (GHG) emissions include the amount emitted by an overseas subsidiary.
Energy indirect greenhouse gas (GHG) emissions are calculated using utility-specific emission factors.